

ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB in connection with a permit application and that previously provided information is still current.

(b) *Multiple locations and/or classes of tax.* A taxpayer subject to special tax for the same period at more than one location or for more than one class of tax must—

(1) File one special tax return, TTB Form 5630.5t, with payment of tax, to cover all such locations and classes of tax; and

(2) Prepare, in duplicate, a list identified with the taxpayer's name, address (as shown on TTB Form 5630.5t), employer identification number, and period covered by the return. The list must show, by State, the name, address, and tax class of each location for which special tax is being paid. The original of the list must be filed with TTB as an attachment to TTB Form 5630.5t, and the copy must be retained at the taxpayer's principal place of business (or principal office, in the case of a corporate taxpayer) for a period of three years from the date of the return.

(c) *Signing of TTB Form 5630.5t—*(1) *By principal.* The return of an individual proprietor must be signed by the individual. The return of a partnership must be signed by a general partner. The return of a corporation must be signed by an officer. In each case, the person signing the return must designate his or her capacity as "individual owner," "member of firm," or, in the case of a corporation, the officer's title.

(2) *By fiduciary.* A receiver, trustee, assignee, executor, administrator, or other legal representative who continues the business of a bankrupt, insolvent, deceased, or otherwise incapacitated person must indicate the capacity in which the fiduciary acts.

(3) *By agent or attorney in fact.* If a return is signed by an agent or attorney in fact, the signature must be preceded by the name of the principal and followed by the title of the agent or attorney in fact. A return signed by a person as agent will not be accepted unless there is filed, with the TTB office with which the return is required to be filed,

a power of attorney authorizing the agent to perform the act.

(d) *Perjury statement.* Each TTB Form 5630.5t must contain, or be verified by, a written declaration that the return has been executed under the penalties of perjury.

(26 U.S.C. 5732, 6061, 6065, 6151, 7011)

(Approved by the Office of Management and Budget under control number 1513-0112)

§ 46.102 Employer identification number.

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701-12) of the taxpayer who has been assigned such a number must be shown on each special tax return, including each amended return, filed under this subpart. Failure of the taxpayer to include the employer identification number may result in the imposition of the penalty specified in § 70.113 of this chapter.

(b) *Application for employer identification number.* Each taxpayer who files a special tax return and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS-4 to apply for one. The taxpayer must apply for and be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a special tax return. The taxpayer must apply for the employer identification number no later than 7 days after the filing of the taxpayer's first special (occupational) tax return. IRS Form SS-4 may be obtained from the director of an IRS service center, from any IRS district director, or from <http://www.irs.gov/>.

(26 U.S.C. 6109)

§ 46.103 Time for filing return and paying tax.

The return, along with remittance of special tax, must be filed on or before the date of commencing business as a manufacturer of tobacco products, manufacturer of cigarette papers or tubes, or export warehouse proprietor, and thereafter every year on or before July 1. If the return and applicable tax are received in the mail and the U.S. postmark on the cover shows that it

was deposited in the mail in the United States within the time prescribed for filing in an envelope or other appropriate wrapper which was properly addressed with postage prepaid, the return will be considered as timely filed. If the postmark is not legible, the sender has the burden of proving the date when the postmark was made. When registered mail is used, the date of registration will be accepted as the postmark date. When certified mail is used, the date of the postmark on the sender's receipt of certified mail is treated as the postmark date.

(26 U.S.C. 5732, 6011, 6071)

§ 46.104 Method of payment.

Payment of special tax must be made in cash, or by check or money order payable to Alcohol and Tobacco Tax and Trade Bureau. If a check or money order so tendered is not honored when presented for payment, the person who tendered the check or money order will remain liable for the payment of the special tax, and for all penalties and additions, to the same extent as if the check or money order had not been tendered. In addition, unless the person who tendered the check or money order can show that the check or money order was issued in good faith, and with reasonable cause to believe that it would be duly paid, there must be paid as penalty an amount equal to 1 percent of the amount of the check or money order, except that if the amount of the check or money order is less than \$500, the penalty will be \$5, or the amount of the check or money order, whichever is less.

(26 U.S.C. 6311, 6657)

§ 46.105 Receipt for taxes.

Subject to § 46.106, the appropriate TTB officer will issue a receipt to a taxpayer if cash is received as a remittance in payment of special tax (including penalties and interest, if any), or for any type of remittance received if the taxpayer requests a receipt.

§ 46.106 Receipt in lieu of stamp prohibited.

No receipt will be issued in lieu of issuance of a special tax stamp under § 46.116. A receipt may be given only

pending the issuance of a stamp, or where the tax liability relates to a prior tax year.

(26 U.S.C. 6314)

§ 46.107 Penalty for failure to file return or to pay tax.

(a) *Failure to file return.* Any person required by this subpart to file a return on TTB Form 5630.5t who fails to file the return on or before the date for filing prescribed in § 46.103 must pay, in addition to the tax, a delinquency penalty, unless it is shown that such failure is due to reasonable cause and not due to willful neglect (see § 46.109). The delinquency penalty for failure to file the return on or before the last date prescribed will be 5 percent of the amount required to be shown as tax on the return if the failure to file is for not more than one month; with an additional 5 percent for each additional month or fraction thereof during which the delinquency continues, but not more than 25 percent in the aggregate.

(b) *Failure to pay tax.* Any person who files a return on TTB Form 5630.5t under this subpart and who fails to pay the amount shown as tax on the return on or before the date prescribed in § 46.103 for payment of such tax, must pay a penalty, in addition to the tax, unless it is shown that such failure is due to reasonable cause and not due to willful neglect (see § 46.109). The penalty for failure to pay the tax on or before the date prescribed for payment is 0.5 percent of the amount shown as tax on the return if the failure to pay is not for more than one month; with an additional 0.5 percent for each additional month or fraction thereof during which the failure continues, but not more than 25 percent in the aggregate. Any person required to pay the special tax who willfully fails to pay the tax shall be fined not more than \$5,000, or imprisoned not more than 2 years, or both, for each such offense.

(c) *Limitations.* With respect to any return on Form 5630.5t, the amount of the addition under paragraph (a) of this section will be reduced by the amount of the addition under paragraph (b) of this section for any month to which an addition to tax applies under both paragraph (a) and paragraph (b) of this section. If the amount of tax required